

FIRST WHITNEY BANK & TRUST

MEMBER F.D.I.C.

July 27, 2010

City of Lewis 416 W. Main St. Lewis, IA 51544

To City of Lewis:

This letter is to show our commitment to the City of Lewis for financing of a new fire station. If the grant for 90% of the cost is approved, our Bank will finance the remaining 10% of the project's cost, per the terms and conditions previously discussed.

If you have any questions, please feel free to get in touch with me.

Very truly yours,

Chip Hansen

Assistant Vice President